## REMARKS

The Examiner's Office Action of September 27, 2004 has been received and its contents reviewed. Applicant would like to thank the Examiner for the consideration given to the above-identified application. By this Amendment, claims 1, 6, 7 and 12 have been amended, and claims 13-24 have been added. Accordingly, claims 1-24 are pending for consideration, of which claims 1, 7 and 17 are independent. Applicant respectfully requests reconsideration and allowance of all the pending claims.

On page 2 of the Office Action, the Title of the Invention is objected to as not being descriptive. Accordingly, Applicant has amended the title to contain language similar to the helpful suggestion provided by the Examiner in the Office Action. The title should now read: "SEMICONDUCTOR DEVICE HAVING GATE INSULATING FILM COMPRISING ORGANIC RESIN." Accordingly, Applicant respectfully requests reconsideration and withdrawal of the objection.

Also on page 2 of the Office Action, claims 6 and 12 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which Applicant regards as the invention. By the foregoing amendment, Applicant has amended claims 6 and 12 to recite "benzocyclobutene" which is the long form of BCB. Accordingly, Applicant respectfully requests reconsideration and withdrawal of the rejection.

On page 3 of the Office Action, claims 1-12 are rejected under 35 U.S.C. 102(e) as being anticipated by U.S. Patent No. 6,100,954 to Kim et al. (hereinafter "Kim"). In view of the amendments provided above and the comments to follow, Applicant respectfully traverses this rejection.

The Kim patent is directed to a liquid crystal display with a planarizing organic gate insulator and an organic planarization layer and associated method. More specifically, Kim is directed to a thin film transistor substrate for a liquid crystal display which includes a substrate and a thin film transistor over the substrate. A protection film is placed over the thin film transistor. The protection film includes at least one of fluorinated polyimide, Teflon, cytop, fluoropolyarylether, Fluorinated parylene, PFCB, and BCB (See Abstract).

On the other hand, the present invention, as now recited in independent claim 1, relates to a semiconductor device. The semiconductor device comprises a first insulating film w632212.1

over a substrate. The semiconductor device further comprises a second insulating film over the first insulating film. The semiconductor device further comprises a semiconductor film over the second insulating film. A source region and a drain region is provided in said semiconductor film and a channel region is provided in said semiconductor film between said source region and said drain region. Also, a gate electrode is provided over said channel region with a gate insulating film therebetween. The gate insulating film comprises an organic resin. Also, an impurity concentration in an interface between said first insulating film and said second insulating film is higher than an impurity concentration in an interface between said second insulating film and said channel region. Applicant respectfully submits that the Kim patent does not teach or suggest each and every feature of the invention as now set forth in independent claim 1.

For example, Applicant respectfully submits that the Kim patent does not disclose or suggest "an impurity concentration in an interface between said first insulating film and said second insulating film is higher than an impurity concentration in an interface between said second insulating film and said channel region" as now set forth in independent claim 1. Applicant can find no portion of the Kim patent that teaches or suggests such a feature. Accordingly, Applicant respectfully requests reconsideration and withdrawal of the rejection.

Independent claim 7 has been amended to recite a similar feature to that discussed above with regard to independent claim 1. Applicant submits that, for at least the same reasons provided above, claim 7 is also allowable over the Kim patent. Moreover, newly added independent claim 17, recites a similar feature to that discussed above with regard to independent claim 1. Applicant submits that, for at least the same reasons provided above, claim 17 is also allowable over the Kim patent. Also, dependent claims 2-6, 8-16 and 18-24 are allowable at least for the reasons discussed above with regard to the independent claims as well as for reasons of their own.

In view of the amendments and arguments set forth above, Applicant respectfully requests reconsideration and withdrawal of all the pending rejections.

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While the present application is now believed to be in condition for allowance, should the Examiner find some issue to remain unresolved, or should any new issues arise which could be eliminated through discussions with Applicant's representative, then the Examiner is invited to contact the undersigned by telephone in order that the further prosecution of this application can thereby be expedited.

Respectfully submitted,

Verfrey L. Costellia

Registration No. 35,483

NIXON PEABODY LLP Suite 900, 401 9<sup>th</sup> Street, N.W. Washington, D.C. 20004-2128 (202) 585-8000 JLC/BCO